

ARIZONA AMERICAN WATER COMPANY, INC.
(PARADISE VALLEY WATER DISTRICT)

DOCKET NO. W-01303A-05-0405

DIRECT TESTIMONY
OF
MARYLEE DIAZ CORTEZ

ON BEHALF OF
THE
RESIDENTIAL UTILITY CONSUMER OFFICE

JANUARY 17, 2006

1	INTRODUCTION	1
2	PUBLIC SAFETY SURCHARGE	2
3	HIGH BLOCK USAGE SURCHARGE	11

1 INTRODUCTION

2 Q. Please state your name, occupation, and business address.

3 A. My name is Marylee Diaz Cortez. I am a Certified Public Accountant. I
4 am the Chief of Accounting and Rates for the Residential Utility Consumer
5 Office (RUCO) located at 1110 W. Washington, Suite 220, Phoenix,
6 Arizona 85007.

7
8 Q. Please state your educational background and qualifications in the utility
9 regulation field.

10 A. Appendix I, which is attached to this testimony, describes my educational
11 background and includes a list of the rate case and regulatory matters in
12 which I have participated.

13
14 Q. Please state the purpose of your testimony.

15 A. The purpose of my testimony is to respond to Paradise Valley Water
16 Company's (PV Water or Company) request for a Public Safety Surcharge
17 designed to recover the cost of up-sizing its system to increase fire flow
18 and the Company's request for a High Block Usage Surcharge to penalize
19 high water use customers. RUCO witness Timothy Coley will address rate
20 base and rate design, Rodney Moore will address operating income, as
21 well as sponsor RUCO's recommended revenue requirements, and
22 William Rigsby will address cost of capital.

PUBLIC SAFETY SURCHARGE

Q. Please describe PV Water's plans to up-size its system.

A. Pursuant to the request of the Town of Paradise Valley (Town), PV Water developed a capital improvement program that over time will increase fire flow levels in its service territory to 1500 gallons per minute. The program will span approximately five years and was originally estimated to cost \$16.6 million.

Q. Other than its initial request for increased fire flows, has the Town participated in the fire flow planning and implementation process?

A. Yes. PV Water and the Town formed a Water Users Advisory Group, which consisted of representation from the Town, PV Water residential and commercial customers, and Rural Metro Fire Department. The Town also formed a Water Utility Subcommittee (Subcommittee) that has met monthly since April 2003 to monitor the progress of the fire flow improvements. There are three water companies that serve the Town: PV Water, the City of Phoenix, and Berneil Water Company, each of which are present at the monthly meetings and report their fire flow improvement progress to the Subcommittee.

1 Q. Have you attended any of these meetings?

2 A. Yes. I have attended several of these meetings as well as other RUCO
3 Staff. I have also reviewed the minutes of each Subcommittee meeting
4 since April 2003.

5

6 Q. How would you characterize the Town's role in PV Water's fire flow
7 construction program?

8 A. The Town has played a very active role and is, in fact, directly responsible
9 for PV Water undertaking a \$16.6 million fire flow construction program.
10 The report of the Water Users Advisory Group candidly acknowledges that
11 PV Water "committed" to the fire flow construction plan at the request of
12 the Town.

13

14 Q. Is PV Water required by the Arizona Corporation Commission (ACC) to
15 meet a fire flow level of 1500 gallons per minute?

16 A. No. Under Arizona Administrative Code §R14-2-407, water utilities are
17 required to deliver potable water to customers at a minimum pressure of
18 20 psi. There is no requirement for 1500 gallons per minute fire flow.

19

20 Q. Do other regulated water utilities in Arizona have system-wide capacity for
21 1500 gallons a minute of fire flow?

22 A. Very few Arizona regulated water utilities have the capacity necessary to
23 generate 1500 gallons per minute.

1 Q. Why is that?

2 A. I suspect it is because the Commission does not require it, and the cost of
3 over-sizing Arizona's regulated water utilities to meet a system-wide 1500
4 gallon per minute fire flow would be cost-prohibitive and result in state
5 wide rate shock.

6
7 Q. What size mains would be required to generate 1500 gallons per minute in
8 fire flow?

9 A. Water systems would have to upsize to at least 12-inch mains to generate
10 that level of fire flow.

11
12 Q. Have you done a study of the current size of Arizona's regulated water
13 systems?

14 A. Yes. I reviewed the 2004 annual reports of 132 Arizona water companies.
15 Specifically, I looked at all water companies with at least \$100,000 in
16 annual revenue and only those with fire hydrants.¹ Out of those 132 water
17 utilities, only 24 had mains 12 inches or greater. Of those 24, only 3
18 companies had any significant portion of their system sized at 12 inches or
19 greater. Thus, PV Water's request for a near doubling of its rate base in
20 order to generate system wide fire flow at 1500 gallons per minute far
21 exceeds the norm and is unwarranted.

22

¹ Without fire hydrants the size of the main used is irrelevant to fire flow capacity.

1 Q. Who will pay the cost of the fire flow construction program?

2 A. Initially, PV Water will pay for the construction. However, the Company is
3 requesting authorization of a special surcharge that would allow it to flow
4 through the additional costs of the fire flow projects to its customers via a
5 number of step surcharges. These surcharges would be similar to the
6 Arsenic Cost Recovery Mechanism (ACRM) that has been authorized,
7 except the proposed safety surcharge would not be limited to two steps,
8 as is the ACRM. The proposed surcharge mechanism would afford PV
9 Water immediate cost recovery for fire flow improvements once in service.
10 No rate case would be required.

11
12 Q. What is the approximate rate impact of the fire flow construction project
13 once completed?

14 A. Assuming that costs do not exceed the estimated \$16.6 million, PV
15 Water's rates would have to increase by approximately \$2.5 million, or
16 49%.

17
18 Q. Is it realistic to assume the cost will not exceed \$16.6 million?

19 A. No. The Company has already indicated at a Water Subcommittee
20 meeting, in letters, and in response to data requests, that costs are
21 escalating such that the fire flow project will cost substantially more than
22 the originally estimated \$16.6 million. In response to data request RUCO
23 9.05, PV Water stated that the two bids it received on the next phase of

1 the fire flow project were 162% and 273% above the Company's original
2 estimates.

3

4 Q. What are some of the reasons why the costs are more than originally
5 estimated?

6 A. General price increases are one factor, and actions taken by the Town of
7 Paradise Valley is another factor.

8

9 Q. How has the Town contributed to the rising cost of the project?

10 A. The Town has delayed some projects from the original plan because it
11 does not want its streets torn up during the winter season. The Town also
12 has very restrictive ordinances for pavement resurfacing and requires a
13 full repaving (no patching) with a specialized substance that can only be
14 applied at certain times of the year. In some cases this will necessitate a
15 temporary surfacing, and then a permanent resurfacing at a later date.
16 The Town also has restrictions on the times of day and hours per day that
17 construction activities are permitted. The Town has insisted on special
18 designs and landscaping for certain projects to meet its aesthetic
19 standards, and has gone so far as suggesting an under grounding of
20 water tanks at considerable extra cost. All of these factors contribute to
21 the increasing cost of the project.

22

1 Q. How was it decided that PV Water would fund 100% of the fire flow
2 construction project?

3 A. The June 2003 Subcommittee minutes refer to the need for a Water Users
4 Working Group that would, among other things, "discuss funding of the
5 improvements". This group was subsequently formed and produced a
6 report in January 2004. There is no discussion of funding anywhere in
7 that report. In data request RUCO 6.07 I asked the Company a) to explain
8 when and between whom funding was discussed, and b) to explain how
9 the conclusion that PV Water would fund 100% of the project was
10 reached. The Company responded as follows:

11 a) The possible transfer of funds from the Town of
12 Paradise Valley to a private water company were
13 discussed at Water Utility Committee subsequent to
14 the June 3, 2003 meeting, although no specific
15 mention to these discussions is in the minutes. The
16 Water Utility Committee minutes are summarized
17 minutes and do not include all conversations or
18 discussions during a meeting.

19
20 b) The discussions focused on how the Town of
21 Paradise Valley might help to fund the infrastructure
22 improvements. It was the opinion of the Town
23 Attorney that the transfer of funds from Paradise
24 Valley to Arizona American for asset improvements
25 would not be possible due to legal statutes binding
26 the Town. This information was passed on to the
27 Paradise Valley Water Users Group.
28

1 Q. How are the funding arrangements normally handled when a third party
2 requests the construction of additional water infrastructure from a
3 regulated utility?

4 A. The regulated utility generally requires an Advance in Aid of Construction
5 (AIAC) or a Contribution in Aid of Construction (CIAC). This arrangement
6 is appropriate where the cost of the project outweighs the potential
7 revenue from the project. The proposed fire flow projects are not required
8 under ACC service standards and, as even the Company admits, are an
9 entirely discretionary undertaking.² Accordingly, the party requesting a
10 discretionary service normally funds that request.

11
12 Q. Are there other reasons why Town funding of the fire flow infrastructure is
13 appropriate?

14 A. Yes. The Town can issue bonds at a lower cost than the 12% return on
15 equity that PV Water is requesting. While residents of Paradise Valley will
16 pay for the fire flow projects through property taxes or through their utility
17 rates, the cost will be less if financed with low cost debt as opposed to
18 high cost equity.

19
20
21

² Testimony of Company witness Stephenson at page 20, line 20.

1 Q. If the Town were unwilling to contribute the cost of up-sizing PV's water
2 system for fire flow, should the cost be recovered through rates?

3 A. No. As discussed above, fire flow is not required under ACC Rules, thus
4 the cost is discretionary for PV Water. Also as previously discussed, no
5 comparable Arizona regulated utility has over-sized its water system
6 beyond what is required by ACC standards. The cost of over-sizing the
7 PV Water system will have the effect of nearly doubling the size of PV
8 Water's rate base and will have the same effect on rates.

9
10 Q. What are some of the other ramifications of granting PV Water's request
11 for rate recognition of fire flow projects?

12 A. Granting PV Water's request for rate recovery of up-sizing its system for
13 fire flow would send a message to all other Arizona water companies that
14 they can double the size of their rate bases by making similar requests,
15 thereby doubling their equity earnings. This is particularly attractive to
16 water utilities like PV Water that are built-out and have no growth
17 potential. Without growth, a utility's rate base has little reason to increase;
18 and because the only way a utility turns a profit is through its return on
19 rate base, it cannot increase its profits. Allowing massive investment in
20 fire flow to be included in rates will allow utilities a perfect opportunity to
21 maximize their earnings at ratepayer expense and create rate shock in
22 Arizona's water industry as a whole.

1 Q. Are there any other ramifications of granting rate treatment of the fire flow
2 projects?

3 A. Yes. The Company has proposed that cost recovery of the fire flow
4 projects be through a series of "step" rate increases. As portions of the
5 fire flow projects are completed the Company will receive rate increases to
6 recover those costs. No rate case would be required.

7

8 Q. Is this the normal way for water companies to receive rate recognition of
9 plant additions?

10 A. No. Under Arizona Administrative Code § R14-02-103 rates are examined
11 in the context of a historical test year. Thus, under normal ratemaking
12 practices, companies' plant additions are reviewed in the context of a rate
13 case and the revenue requirement for those additions is determined in
14 conjunction with all the other ratemaking elements.

15

16 Q. Has the Commission ever departed from the normal ratemaking practice?

17 A. Yes, but only under very unique sets of circumstances. An ACRM was
18 approved for several Arizona water companies, including AZ-AM's Havasu
19 and Sun City West systems. The ACRM allowed the costs associated
20 with arsenic removal to be recovered through two-step rate increases that
21 would be implemented outside of a rate case. Arsenic removal, however,
22 was mandated by the Federal government, and was not a discretionary
23 project as is the fire flow.

1 Q. Please summarize your recommendation.

2 A. PV Water's request for automatic step rate increases to fund the cost of
3 up-sizing its system for fire flow should be denied. Further, the
4 Commission's Rules do not require this up-sizing, and thus the planned
5 construction projects are discretionary and are not necessary for the
6 provision of water service. The fire flow projects will produce no
7 incremental income to the Company, yet will more than double the
8 Company's rate base. Under these circumstances the appropriate
9 ratemaking treatment is to require the party requesting the service to
10 make a CIAC to fund the infrastructure.

11

12 **HIGH BLOCK USAGE SURCHARGE**

13 Q. Please describe the Company's request for a High Block Usage
14 Surcharge?

15 A. The Company is requesting what it describes as "two separate non-cost of
16 service-based surcharges on all units of water consumed by customers in
17 the final block of the approved tariff."³

18

19 Q. What does "non-cost of service-based" mean?

20 A. The Company's proposed High Block Usage Surcharges are designed to
21 create revenue in excess of its revenue requirement. The Company
22 proposes to recover its revenue requirement through its authorized

³ Testimony of Company witness Stephenson at page 34

1 customer tariffs. The surcharge would generate additional revenue in
2 excess of that revenue requirement. In effect the surcharges will generate
3 windfall profits for the Company.
4

5 Q. Are you aware of any rate case where the Commission has authorized
6 tariffs designed to recover revenues in excess of a utility's cost of service?

7 A. No. The Commission sets rates for the utility to recover its reasonable
8 and prudent cost of service plus a fair return on its rate base.
9

10 Q. What is the purpose of the proposed non-cost of service-based
11 surcharges?

12 A. According to the Company, the purpose of the non-cost of service
13 surcharges is to promote conservation. The charges would apply only to
14 consumption in the final block of the approved tariff. The charge proposed
15 is \$2.00 per unit consumed in the high block up to the last 5% of that block
16 which would be charged at \$5.00 per unit. At test year consumption levels
17 these surcharges will generate additional annual revenue of approximately
18 \$1.6 million.
19
20
21
22

1 Q. What is the Company's rationale for proposing surcharges that will
2 generate excess revenues?

3 A. The Company indicates that it will account for these surcharges as CIAC,
4 which will have the effect of "relieving customers from some of the cost of
5 service".
6

7 Q. How so?

8 A. The Company explains that the revenues collected from the surcharges
9 would be accounted for as contributed plant and serve as a deduction to
10 rate base.
11

12 Q. So are the proposed rates in this case lower than they otherwise would be
13 because of these surcharges that will be recorded as CIAC?

14 A. No. As proposed by the Company, the \$1.6 million in annual revenue that
15 will be collected under the surcharge will not impact rates until the
16 Company files another rate case. In the meantime the Company will
17 realize an additional \$1.6 million in revenue each year. By May 2010,
18 when the Company will be required to file for permanent rates under the
19 provisions of the ACRM, PV Water will have collected over \$6.4 million in
20 ratepayer money for which ratepayers have received no benefit.
21 Conversely, PV Water will have enjoyed \$6.4 million in revenue at a zero
22 cost. Considering that PV Water's test year net income was

1 approximately \$600,000, the \$1.6 million in surcharge revenue will create
2 a windfall for the Company.
3

4 Q. What is your recommendation?

5 A. The Company's request for the High Block Usage surcharges should be
6 denied. There is no evidence that such charges will have any impact on
7 consumption. More importantly, however, these proposed surcharges are
8 not cost-based and will create windfall revenues for the Company, with no
9 associated revenue requirement. These surcharges will not meet the
10 ratemaking criteria of fair and reasonable rates since there is no cost of
11 service associated with these proposed charges.
12

13 Q. Does this conclude your direct testimony?

14 A. Yes.
15
16
17
18
19
20
21

APPENDIX I

Qualifications of Marylee Diaz Cortez

- EDUCATION:** University of Michigan, Dearborn
B.S.A., Accounting 1989
- CERTIFICATION:** Certified Public Accountant - Michigan
Certified Public Accountant - Arizona
- EXPERIENCE:** Audit Manager
Residential Utility Consumer Office
Phoenix, Arizona 85007
July 1994 - Present

Responsibilities include the audit, review and analysis of public utility companies. Prepare written testimony, schedules, financial statements and spreadsheet models and analyses. Testify and stand cross-examination before Arizona Corporation Commission. Advise and work with outside consultants. Work with attorneys to achieve a coordination between technical issues and policy and legal concerns. Supervise, teach, provide guidance and review the work of subordinate accounting staff.

Senior Rate Analyst
Residential Utility Consumer Office
Phoenix, Arizona 85004
October 1992 - June 1994

Responsibilities included the audit, review and analysis of public utility companies. Prepare written testimony and exhibits. Testify and stand cross-examination before Arizona Corporation Commission. Extensive use of Lotus 123, spreadsheet modeling and financial statement analysis.

Auditor/Regulatory Analyst
Larkin & Associates - Certified Public Accountants
Livonia, Michigan
August 1989 - October 1992

Performed on-site audits and regulatory reviews of public utility companies including gas, electric, telephone, water and sewer throughout the continental United States. Prepared integrated proforma financial statements and rate models for some of the largest public utilities in the United States. Rate models consisted

of anywhere from twenty to one hundred fully integrated schedules. Analyzed financial statements, accounting detail, and identified and developed rate case issues based on this analysis. Prepared written testimony, reports, and briefs. Worked closely with outside legal counsel to achieve coordination of technical accounting issues with policy, procedural and legal concerns. Provided technical assistance to legal counsel at hearings and depositions. Served in a teaching and supervisory capacity to junior members of the firm.

RESUME OF RATE CASE AND REGULATORY PARTICIPATION

<u>Utility Company</u>	<u>Docket No.</u>	<u>Client</u>
Potomac Electric Power Co.	Formal Case No. 889	Peoples Counsel of District of Columbia
Puget Sound Power & Light Co.	Cause No. U-89-2688-T	U.S. Department of Defense - Navy
Northwestern Bell-Minnesota	P-421/EI-89-860	Minnesota Department of Public Service
Florida Power & Light Co.	890319-EI	Florida Office of Public Counsel
Gulf Power Company	890324-EI	Florida Office of Public Counsel
Consumers Power Company	Case No. U-9372	Michigan Coalition Against Unfair Utility Practices
Equitable Gas Company	R-911966	Pennsylvania Public Utilities Commission
Gulf Power Company	891345-EI	Florida Office of Public Counsel

Jersey Central Power & Light	ER881109RJ	New Jersey Department of Public Advocate Division of Rate Counsel
Green Mountain Power Corp.	5428	Vermont Department of Public Service
Systems Energy Resources	ER89-678-000 & EL90-16-000	Mississippi Public Service Commission
El Paso Electric Company	9165	City of El Paso
Long Island Lighting Co.	90-E-1185	New York Consumer Protection Board
Pennsylvania Gas & Water Co.	R-911966	Pennsylvania Office of Consumer Advocate
Southern States Utilities	900329-WS	Florida Office of Public Counsel
Central Vermont Public Service Co.	5491	Vermont Department of Public Service
Detroit Edison Company	Case No. U-9499	City of Novi
Systems Energy Resources	FA-89-28-000	Mississippi Public Service Commission
Green Mountain Power Corp.	5532	Vermont Department of Public Service
United Cities Gas Company	176-717-U	Kansas Corporation Commission

General Development Utilities	911030-WS & 911067-WS	Florida Office of Public Counsel
Hawaiian Electric Company	6998	U.S. Department of Defense - Navy
Indiana Gas Company	Cause No. 39353	Indiana Office of Consumer Counselor
Pennsylvania American Water Co.	R-00922428	Pennsylvania Office of Consumer Advocate
Wheeling Power Co.	Case No. 90-243-E-42T	West Virginia Public Service Commission Consumer Advocate Division
Jersey Central Power & Light Co.	EM89110888	New Jersey Department of Public Advocate Division of Rate Counsel
Golden Shores Water Co.	U-1815-92-200	Residential Utility Consumer Office
Consolidated Water Utilities	E-1009-92-135	Residential Utility Consumer Office
Sulphur Springs Valley Electric Cooperative	U-1575-92-220	Residential Utility Consumer Office
North Mohave Valley Corporation	U-2259-92-318	Residential Utility Consumer Office
Graham County Electric Cooperative	U-1749-92-298	Residential Utility Consumer Office

Graham County Utilities	U-2527-92-303	Residential Utility Consumer Office
Consolidated Water Utilities	E-1009-93-110	Residential Utility Consumer Office
Litchfield Park Service Co.	U-1427-93-156 & U-1428-93-156	Residential Utility Consumer Office
Pima Utility Company	U-2199-93-221 & U-2199-93-222	Residential Utility Consumer Office
Arizona Public Service Co.	U-1345-94-306	Residential Utility Consumer Office
Paradise Valley Water	U-1303-94-182	Residential Utility Consumer Office
Paradise Valley Water	U-1303-94-310 & U-1303-94-401	Residential Utility Consumer Office
Pima Utility Company	U-2199-94-439	Residential Utility Consumer Office
SaddleBrooke Development Co.	U-2492-94-448	Residential Utility Consumer Office
Boulders Carefree Sewer Corp.	U-2361-95-007	Residential Utility Consumer Office
Rio Rico Utilities	U-2676-95-262	Residential Utility Consumer Office
Rancho Vistoso Water	U-2342-95-334	Residential Utility Consumer Office
Arizona Public Service Co.	U-1345-95-491	Residential Utility Consumer Office
Citizens Utilities Co.	E-1032-95-473	Residential Utility Consumer Office
Citizens Utilities Co.	E-1032-95-417 et al.	Residential Utility Consumer Office

Paradise Valley Water	U-1303-96-283 & U-1303-95-493	Residential Utility Consumer Office
Far West Water	U-2073-96-531	Residential Utility Consumer Office
Southwest Gas Corporation	U-1551-96-596	Residential Utility Consumer Office
Arizona Telephone Company	T-2063A-97-329	Residential Utility Consumer Office
Far West Water Rehearing	W-0273A-96-0531	Residential Utility Consumer Office
SaddleBrooke Utility Company	W-02849A-97-0383	Residential Utility Consumer Office
Vail Water Company	W-01651A-97-0539 & W-01651B-97-0676	Residential Utility Consumer Office
Black Mountain Gas Company Northern States Power Company	G-01970A-98-0017 G-03493A-98-0017	Residential Utility Consumer Office
Paradise Valley Water Company Mummy Mountain Water Company	W-01303A-98-0678 W-01342A-98-0678	Residential Utility Consumer Office
Bermuda Water Company	W-01812A-98-0390	Residential Utility Consumer Office
Bella Vista Water Company Nicksville Water Company	W-02465A-98-0458 W-01602A-98-0458	Residential Utility Consumer Office
Paradise Valley Water Company	W-01303A-98-0507	Residential Utility Consumer Office
Pima Utility Company	SW-02199A-98-0578	Residential Utility Consumer Office
Far West Water & Sewer Company	WS-03478A-99-0144 Interim Rates	Residential Utility Consumer Office

Vail Water Company	W-01651B-99-0355 Interim Rates	Residential Utility Consumer Office
Far West Water & Sewer Company	WS-03478A-99-0144	Residential Utility Consumer Office
Sun City Water and Sun City West	W-01656A-98-0577 & SW-02334A-98-0577	Residential Utility Consumer Office
Southwest Gas Corporation ONEOK, Inc.	G-01551A-99-0112 G-03713A-99-0112	Residential Utility Consumer Office
Table Top Telephone	T-02724A-99-0595	Residential Utility Consumer Office
U S West Communications Citizens Utilities Company	T-01051B-99-0737 T-01954B-99-0737	Residential Utility Consumer Office
Citizens Utilities Company	E-01032C-98-0474	Residential Utility Consumer Office
Southwest Gas Corporation	G-01551A-00-0309 & G-01551A-00-0127	Residential Utility Consumer Office
Southwestern Telephone Company	T-01072B-00-0379	Residential Utility Consumer Office
Arizona Water Company	W-01445A-00-0962	Residential Utility Consumer Office
Litchfield Park Service Company	W-01427A-01-0487 & SW-01428A-01-0487	Residential Utility Consumer Office
Bella Vista Water Co., Inc.	W-02465A-01-0776	Residential Utility Consumer Office
Generic Proceedings Concerning Electric Restructuring Issues	E-00000A-02-0051	Residential Utility Consumer Office
Arizona Public Service Company	E-01345A-02-0707	Residential Utility Consumer Office
Qwest Corporation	RT-00000F-02-0271	Residential Utility Consumer Office

Arizona Public Service Company	E-01345A-02-0403	Residential Utility Consumer Office
Citizens/UniSource	G-01032A-02-0598 E-01032C-00-0751 E-01933A-02-0914 E-01302C-02-0914 G-01302C-02-0914	Residential Utility Consumer Office
Arizona-American Water Company	WS-01303A-02-0867	Residential Utility Consumer Office
Arizona Public Service Company	E-01345A-03-0437	Residential Utility Consumer Office
UniSource	E-04230A-03-0933	Residential Utility Consumer Office
Arizona Public Service Company	E-01345A-04-0407	Residential Utility Consumer Office
Qwest Corporation	T-01051B-03-0454 & T-00000D-00-0672	Residential Utility Consumer Office
Tucson Electric Power Company	E-01933A-04-0408	Residential Utility Consumer Office
Arizona-American Water Company	W-1303A-05-0280	Residential Utility Consumer Office
Southwest Gas Corporation	G-01551A-04-0876	Residential Utility Consumer Office